IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 16TH OCTOBER 2007 / 24TH ASWINA 1929

WP(C).No. 29548 of 2007(P)

PETITIONER:

NISHA THOMAS,W/O. P.I.THOMAS,
AGED 40 YEARS, TEACHER, PANAKKAL HOUSE,
YESUDAS ROAD, KUNNAMKULAM,THRISSUR DISTRICT.

BY ADV. SRI.P.R.SREEJITH

RESPONDENTS:
----

1. THE INTELLIGENCE OFFICER,
(INVESTIGATION BRANCH)
COMMERCIAL TAXES,THRISSUR.

2. THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR.

3. THE DEPUTY COMMISSIONER,
(APPEALS) COMMERCIAL TAXES,
ERNAKULAM.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 16/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
==========
W.P.(C) NO. 29548 OF 2007 P
==========

Dated this the 16th day of October, 2007

J U D G M E N T

Following Ext.P1 order in revision, the issue regarding levy of penalty against the petitioner was remanded and following this Exhibits P2 and P3 orders were passed by the 1st respondent. By these orders, penalty of Rs.3,01,514/- and Rs.68,492/- were imposed on the petitioner. Against these orders, petitioner again filed revision along with an application for stay, which resulted in Ext.P6, by which stay has been granted on condition that the petitioner remits 50% of the penalty due in terms of Exhibits P2 and P3 and furnish security for the balance amount. It is impugning Ext.P6 that this writ petition has been filed.

2. Going through Ext.P6, it is evident that the 2nd respondent has not given any reason for fixing the quantum. That apart, it being an issue relating to penalty, I think the condition imposed is too onerous.

3. Accordingly, I direct that in modification of Ext.P6, the

petitioner shall deposit 25% of the amount and furnish security for the balance amount due in terms of Exhibits P2 and P3.

With the above modification of Ext.P6, this writ petition is disposed of.

ANTONY DOMINIC, JUDGE.

Rp